- 333. At the time of making his application as required by Section 332 of this sub-title, the applicant shall pay to the Comptroller a license fee in the sum of one dollar (\$1). Upon receipt of such application and the fee as herein prescribed, the Comptroller shall issue to the applicant a license authorizing the applicant to sell or deliver tangible personal property for use, storage or consumption in this State. The license shall be non-transferrable except as otherwise provided in this sub-title and shall be displayed in the applicant's place of business. Except as otherwise provided in this sub-title, the license issued as herein provided shall continue valid until surrendered by the vendor or cancelled for cause by the Comptroller. The form of such license shall be as prescribed by the Comptroller.
- 334. Whoever engages in business in this State, except those registered under Section 295 of this Article, who shall sell or deliver tangible personal property for use, storage or consumption in this State without having a license as provided in Section 331 of this sub-title shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined not less than twenty-five dollars (\$25.00) nor more than one hundred dollars (\$100.00).

APPLICABILITY OF OTHER SECTIONS

335. All provisions not inconsistent with the provisions of this sub-title in Sections 280 and 281 of this Article relating to failure to file returns and incorrect returns; in Sections 283-286, both inclusive, of this Article relating to refunds; in Sections 287 and 288 of this Article relating to revisions and repeals; in Sections 293-295, both inclusive, of this Article relating to records, investigations and hearings; in Section 301 of this Article relating to general powers of the Comptroller; in Sections 303-304, both inclusive, relating to general provisions; in Section 305 of this Article relating to penalties; and in Section 306 of this Article relating to disposition of proceeds are hereby made a part of this sub-title and shall be applicable hereto.

SHORT TITLE

- 336. This sub-title may be referred to as the "Maryland use tax".
- SEC. 2. And be it further enacted, That if any section, sub-section, sentence, clause or other provision of this subtitle or the application thereof to any person or circumstance is held invalid or unconstitutional, such invalidity